

Qualifying Children Residency Statement

▶ See instructions starting on page 2.

Part I Taxpayer Information (to be completed by taxpayer)

Your first name and initial	Last name	Your social security number
If you will be filing a joint return for 2003, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions		Your daytime phone number ()
City, town or post office, state, and ZIP code		Your evening phone number ()

Part II Qualifying Children Information (to be completed by taxpayer)**Caution.** If you have two qualifying children, see instructions before completing this part.

Child 1 ▶	Child's first name	Last name	Child's social security number
Child 2 ▶	Child's first name	Last name	Child's social security number

Part III Proof of Residency (to be completed by taxpayer) (see instructions)

Check **one or more** boxes below and attach any required documentation. The combined documentation must include your name, the child's name, street address, and dates the child lived with you to show that you and the child lived together for **more than half** of 2003. See **Residency Test** on page 2 for details and exceptions.

- ☐ I have attached copies of one or more of the following official records: Child-care records, community-based organization records, employment records, Indian tribal enrollment records, leases, medical records, religious records, school records, social service agency records, or utility bills.
- ☐ I have attached a letter on official letterhead from one or more of the following third parties: Child-care provider, clergy, community-based organization official, employer, health-care provider, Indian tribal official, landlord or property manager, school official, social service agency official, or utility company.
- ☐ A third party has completed Part IV below.

Note. The IRS may contact the third party who signs Part IV and any person or organization that provides the documentation you attach to this form.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

**Taxpayer
Sign Here** ▶Signature of spouse
named in Part I ▶

Date ▶

Part IV Third Party Affidavit (to be completed by third party if the last box in Part III is checked)

First, check the box below that best describes your relationship to the taxpayer or one or both children named above.

- ☐ Child-care provider ☐ Clergy ☐ Community-based organization official ☐ Employer ☐ Health-care provider
☐ Indian tribal official ☐ Landlord or property manager ☐ School official ☐ Social service agency official

Next, complete the following statement.

Based on my records or personal knowledge, I believe that one (or both) of the above-named taxpayer(s) **and** (check the box that applies)

- ☐ Child 1 ☐ Child 2 ☐ Child 1 and 2 lived together at the following address:

Address (number and street) ▶ _____

City, town or post office, state, and ZIP code ▶ _____

from month ▶ _____ day ▶ _____, 2003, through month ▶ _____ day ▶ _____, 2003.

Under penalties of perjury, I declare that I have examined this affidavit, and to the best of my knowledge and belief, it is true, correct, and complete.

**Third Party
Sign Here** ▶

Date ▶

Your name
(print or type) ▶

Title (if any) ▶

Name of organization (if any) ▶

Address (including city, town or post office, state, and ZIP code)

Your daytime phone number
()

Instructions

Purpose of Form

Use Form 8836 if the IRS sent this form to you and you have a qualifying child for the earned income credit (EIC). We need this form to show that you and your child met the **residency test** (defined on this page) for 2003.

Who Must File

File this form **only** if:

- You are claiming or expect to claim the EIC with a qualifying child for 2003 **and**
- The IRS sent this form to you with a letter directing you to file it.

If you do not file Form 8836, the IRS will not allow the EIC with a qualifying child for 2003.

For details on the EIC eligibility rules, including the definition of qualifying child, see **Pub. 596**, Earned Income Credit (EIC). You can order Pub. 596 by calling **1-800-TAX-FORM** (1-800-829-3676) or you can download it from the IRS website at **www.irs.gov**.

Pre-recorded information about the EIC is also available by phone 24 hours a day, 7 days a week. Call **1-800-829-4477** and select TeleTax Topic No. 601. Have paper and a pen or pencil handy to take notes.

When To File

There are two different time periods for filing Form 8836 for 2003. You may file Form 8836 either:

- **Before January 1, 2004.** If you file the form during this period, **you may be able to avoid a delay in receiving the EIC part of your tax refund for 2003.**
- **With your 2003 tax return.** Under this option, the EIC part of your refund **will be delayed** while we review the information you submitted.

Where To File

Send the form to:

**Internal Revenue Service
Stop 4300, Annex R2
Kansas City, MO 64999-0065**

Note. If you file this form after **December 31, 2003**, you may either file it at the above address or attach it to your tax return. If you file it with your return, be sure to send it to the Internal Revenue Service address shown in the instructions for your tax return.



You cannot file **this form** electronically. However, you may still file your tax return electronically. If you do so, send Form 8836 and all required attachments to:

**Internal Revenue Service
Stop 4300, Annex R2
Kansas City, MO 64999-0065**

Residency Test

Your child must have lived with you in the United States for more than half of 2003. Include the time that you or your child are temporarily apart due to a special circumstance, such as military service, school attendance, or juvenile detention. It does not matter where you lived with your child. For example, you may live with your child in a homeless shelter. For more details on the residency test, see Pub. 596.

Special Rule For a Child Who Was Born or Died in 2003. A child is considered to have lived with you for more than half of 2003 if the child was born or died in 2003 **and** your home was the child's home for the entire time he or she was alive in 2003.

What We Will Do After We Receive This Form

We will review the information you send us. We will let you know if you have met the residency test needed to get your EIC. If we need more information, we will contact you.

If you do not meet the residency test for a child, we will let you know. The IRS will not allow the EIC based on that child.

How To Get Help

Call **1-800-294-2723** if you need assistance completing this form or you are having difficulty obtaining the documentation you are required to provide with this form. Assistance is available Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.

You may also visit any IRS Taxpayer Assistance Center. To find out the location and hours of the nearest center, call **1-800-829-1040** or visit the IRS website at **www.irs.gov/localcontacts**. You also can contact the Taxpayer Advocate Service at **1-877-777-4778** or the local Taxpayer Advocate office in your area.

Part I

P.O. Box. Enter your box number **only** if your post office does not deliver mail to your home. Otherwise, enter your home street address.

Daytime and Evening Phone Numbers. Providing your daytime and evening phone numbers may help speed the processing of this form. We may have questions about the information you provided. By answering our questions over the phone, we may be able to continue processing the form without mailing you a letter. If you will be filing a joint return, you may enter either spouse's phone numbers.

Part II

Be sure that any child named is your qualifying child and you expect to claim that child for the EIC on your 2003 tax return.

Your qualifying child must have a valid social security number (SSN), unless the child was born and died in 2003. If the qualifying child was born and died in 2003

and did not have an SSN, attach a copy of that child's birth certificate to Form 8836 and enter "Died" instead of the child's SSN.

For purposes of claiming the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a Federally funded benefit.

If you have two qualifying children you may need to complete more than one Form 8836. For example, if in Part IV a doctor is signing for Child 1 and a clergyman is signing for Child 2, you will have to complete two forms. List Child 1 on the form you are giving to the doctor and Child 2 on the form you are giving to the clergyman.

Do not provide information for more than two qualifying children. You need only two qualifying children to claim the maximum EIC.

Part III

You must attach documentation showing that each qualifying child lived with you for more than half of 2003. You may need to send more than one item to show that your child lived with you for more than half of 2003.

If you and your spouse are filing a joint return, you only need to show that one of you lived with your child for more than half of 2003.

Who Can Provide Documents to You. You may submit documentation from any of the following third parties (other than you or your spouse).

- School official (such as a teacher, principal, or administrative assistant).
- Health-care provider (such as your doctor, your nurse practitioner, or a clinic official).
- Member of the clergy (such as your minister, priest, rabbi, or imam).
- Child-care provider who is age 18 or older (and not your neighbor or relative) or licensed or regulated by the state or local government for the area in which the child care was provided.
- Your employer.
- Landlord or property manager.
- Social service agency official (such as a case worker at a public assistance office).
- Community-based organization official (such as an official from the YMCA, YWCA, Boy Scouts, Girl Scouts, Boys and Girls Clubs, 4-H, Little League, Police Athletic League, immigrant advocacy groups, low-income taxpayer clinics, neighborhood associations, homeowners and condominium associations and other non-profit groups).
- Indian tribal official.
- Utility company (such as an electric power or natural gas company).

What Kind of Documents You Must Provide. You may provide either of the following from any third party listed above:

- A copy of an official record (such as child-care records, a lease, medical records, a pay stub, or school records), or
- A letter on official letterhead.

You also may ask any third party that is listed in Part IV of the form to complete the Part IV affidavit to show that you and your child lived together for part or all of 2003. See the instructions for Part IV on page 4.

What the Documents Must Show. If you send an official record or letter, it must clearly show:

- Your name, your child's name, or both names, and
- A street address and the dates that you or your child lived at that address during 2003, and
- The name, address, and phone number of the person or organization that provided the record or letter.

If someone fills out Part IV of this form for you, be sure that it is complete.

How Many Documents Do You Need? You may submit any combination of the documents listed above as long as they show, when taken together, that you lived with your child for more than half of 2003. In some cases, a single document will show that you and your child lived at the same address. In other cases, you may need to provide one document showing your name and address as well as a second document showing your child's name with the same address. Multiple documents may be necessary to show that your address and your child's address were the same for more than half of 2003.

Here are a few acceptable combinations of documents:

- One document that shows that both you and your child lived at the same address for more than half of 2003.
- One document that shows that you lived at an address for more than half of 2003 and a second document that shows that your child lived at the same address during the same period of time.
- One document that shows that you and your child lived at the same address for part of 2003 and a second document that shows that you and your child lived together for the remainder of 2003.
- If you have two children, separate documents for each child to show that each one lived with you for more than half of 2003.
- If you have two children, one document to show that both of your children lived with you for more than half of 2003.

Example 1. You attach a letter on official letterhead from Acme Medical Clinic showing that your child lived with you from January 1, 2003, through March 31, 2003. You also have Reverend Smith, your clergyman, complete Part IV showing that you and your child lived together from April 1, 2003, through July 31, 2003. You check the second and third boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

Example 2. You attach a transcript of your child's grades from the Washington Elementary School showing that your child lived with you from January 1, 2003, through May 31, 2003. You also attach a letter on official letterhead from the principal of the Lincoln Middle School. The letter shows the dates of school attendance and that the child's address was the same as yours. The letter covers the period from September 1, 2003, through October 31, 2003. You check the first two boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

Note. If you cannot obtain official records, a letter, or a completed Part IV from one or more third parties to show that your child lived with you for more than half of 2003, call **1-800-294-2723** and we will help you.

Signing the Form. You must sign and date Part III under penalties of perjury before you send it to us with the documents. Criminal penalties may be imposed for making a false statement.

Part IV

You may skip Part IV if you are submitting official records or letters that show that your child lived with you for more than half the year in 2003.



If you need to provide more than one affidavit (Part IV) to show that your child lived with you for more than half of 2003, complete as many additional Forms 8836 as you need. On the additional Forms 8836, you do not have to enter your spouse's name and SSN or your address.

Neither you nor your spouse may complete this part. A third party listed in Part IV who has records that show, or who personally knows, that you and your qualifying child lived together for part or all of 2003 must complete this part. The third party must complete all applicable information and sign Part IV under penalties of perjury. If the third party does not complete all applicable information in Part IV, the affidavit may not be accepted. Criminal penalties may be imposed for making a false statement.

Privacy Act and Paperwork Reduction Act Notice.

The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must provide your taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as stated in Code section 6103.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

If you do not file a return or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law**, 11 min.; **Preparing the form**, 24 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To File** on page 2.

